

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Friday 13th April, 2018

No. 159

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 17/2018 – State Tax

Date: 28th March, 2018

NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter April to June, 2018 till the 31st day of July, 2018.
3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of April to June, 2018 shall be, subsequently, notified in the Official Gazette.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**